

ITA No. 197 of 2001
Hon. P.C. Verma, J.
Hon. P.C. Pant, J.

The appeal is dismissed.

For orders, see our order of date
kept in connected I.T.A. No. 165 of
2001.

(P.C. Pant, J.) (P.C. Verma, J.)

Dt. 22.07.2005
HN